



HUMAN RESOURCES DEPARTMENT

City of Burlington

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MEMORANDUM

TO: All Eligible City of Burlington Employees

FROM: Human Resources

DATE: 06/09/2016

SUBJECT: Domestic Partner Taxation for Health and/or Dental Insurance

For employees wishing to add a Civil Union or Domestic Partner to the City of Burlington's health and/or dental plan, a completed Dependency Affidavit must be on file. An additional form is necessary when adding children of a Civil Union or Domestic Partner.

This form, which only needs to be completed once, certifies that the children you are electing to have covered are children that you could claim on your tax return – eligible dependents as defined by the Internal Revenue Code.

If the children you have are not your eligible dependents, the taxation amount will increase based on what plan your domestic partner and child(ren) would be required to purchase in the market place. For instance, if you covered a domestic partner and one of his/her children, you would be taxed on the two-person amount. If you covered a domestic partner and more than one of his/her children, you will be taxed on the family plan amount.

The weekly taxed amounts in effect for the period of 07/01/2016 to 06/30/2017 are:

Health

Domestic Partner \$141.20

Domestic Partner and Children \$282.40

Dental

Domestic Partner \$5.38

Domestic Partner and Children \$8.07

Once the coverage is in effect, you will see the taxed amount added to your paycheck, taxed, and then removed from your check. If you have any questions regarding coverage or enrollment please feel free to contact your Human Resource Manager at 865-7145.